

Appendix



To ensure comparability across districts in our analysis, ERS uses its own methodologies, definitions and coding structures – including “use” and “function”



Source: ERS knowledge management

ERS codes the budget to identify how much the district spends at the following four “levels”:

DC: % of Expenses

10%

Leadership & Management

District Governance, Management of the support services provide to Schools

Example: Superintendent, Board, Strategy, Dir. of Math, Dir. of Transportation

11%

Support Services

All FTEs, services, and materials that provide support to schools but generally on as-needed or irregular basis

Example: Summer School, Early Stages Center

16%

School on Central

All FTEs, services, and materials not reported on the school budget, but support schools on a regular and predictable basis

Example: Security, Afterschool, PSNs

63%

School Reported

All FTEs, services, and materials allocated directly to schools in the district expenditures

Example: CSM Allocation, Equity Modification

“Central Overhead”



“School-Attributed”



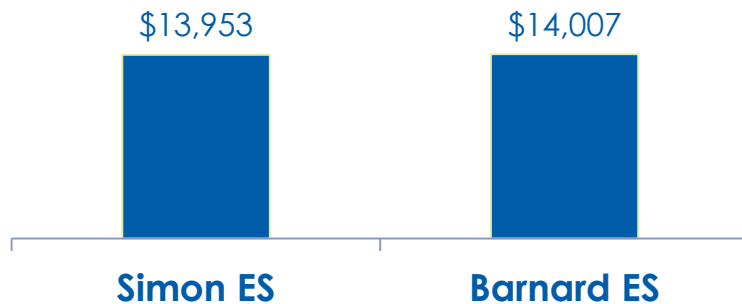
This is what ERS uses to compare spending across schools



ERS adjusts per pupil spending at each school to account for SPED, ELL, and TI funding

1

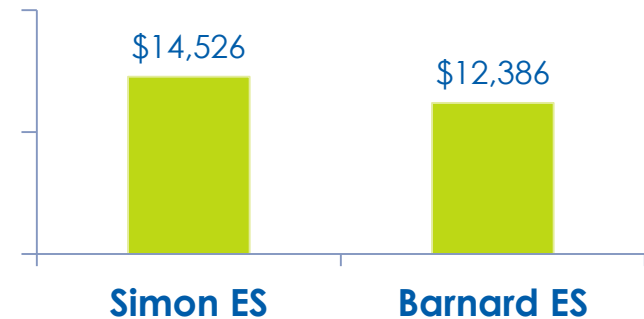
These two schools have the same per pupil amount but Barnard ES serves a needier student population ...



% SPED	12%	15%
% ELL	0%	15%
% Pov	60%	77%

2

... so ERS takes the student type weights that we calculated to adjust each school's enrollment to create an "adjusted" per-pupil amount



Enrollment	251	483
Weighted Enrollment*	241	546

*For example: We know that the district overall spending on SPED-Resource students is 2.4 weight-> so any SPED-Resource students at Simon and Barnard are weighted 2.4 in the school's weighted enrollment. Across the district, **the weighted enrollment is then grossed down proportionally to get to the district's actual enrollment.**